

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 98-2938

Walter Steven Brown,

Appellant,

Diane Kay Brown,

Plaintiff,

v.

Internal Revenue Service,

Appellee.

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Appeal from the United States
District Court for the
Southern District of Iowa.
[UNPUBLISHED]

Submitted: December 16, 1998

Filed: December 22, 1998

Before WOLLMAN, HANSEN, and MURPHY, Circuit Judges.

PER CURIAM.

Walter Steven Brown appeals from the district court's¹ affirmance of the

¹The Honorable Charles R. Wolle, Chief Judge, United States District Court for the Southern District of Iowa.

bankruptcy court's² refusal to exercise residual jurisdiction over his and his wife's dismissed Chapter 12 bankruptcy case. Having carefully reviewed the record and the parties' submissions on appeal, we deny Brown's request for stay pending appeal and we affirm the judgment of the district court. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.

²The Honorable Lee M. Jackwig, United States Bankruptcy Judge for the Southern District of Iowa.